

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Knox Community School Corp (7525)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$0	\$0	\$196,523	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$2,200,645	\$2,616,174	\$2,548,431	\$3,145,930	43%	20%	23%
	11200 Regular Programs; Middle/Junior High	\$965,306	\$1,107,812	\$1,114,696	\$1,446,042	50%	31%	30%
	11300 Regular Programs; High School	\$1,204,512	\$1,341,440	\$1,248,729	\$1,591,559	32%	19%	27%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$12,025	\$51,664	\$97,372	n/a	> 500%	88%
	11440 Vocational Education; Health Occupations	\$31,355	\$0	\$0	\$0	-100%	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$104,398	\$64,211	\$56,254	\$90,428	-13%	41%	61%
	11510 Vocational Education; Cooperative Education	\$24,740	\$55,428	\$27,750	\$0	-100%	-100%	-100%
	11590 Other Vocational Education Programs	\$47,571	\$390,219	\$285,777	\$256,025	438%	-34%	-10%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$1,700	\$34	\$0	n/a	-100%	-100%
	12100 2007 Account Code - Gifted and Talented	\$10,983	\$11,083	\$18,493	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$19,828	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$37,384	\$46,950	\$46,325	\$72,432	94%	54%	56%
	12350 Physical Impairment; Homebound	\$13,343	\$0	\$0	\$457	-97%	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$0	\$175	\$0	\$0	n/a	-100%	n/a
	12520 Culturally Different; Compensatory	\$33,303	\$0	\$7,425	\$0	-100%	n/a	-100%
	12710 Equal Opportunity At Risk	\$224,664	\$247,904	\$110,264	\$91,596	-59%	-63%	-17%
	12810 Special Education Preschool	\$7,251	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$5,323	\$2,601	\$1,617	\$3,735	-30%	44%	131%
	14100 Summer School Programs; Elementary	\$19,740	\$1,308	\$1,700	\$0	-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$4,989	\$12,321	\$21,727	\$16,471	230%	34%	-24%
	14300 Summer School Programs; High School	\$30,476	\$29,672	\$35,769	\$25,281	-17%	-15%	-29%
	16100 Remediation Testing	\$68,918	\$80,049	\$82,251	\$102,707	49%	28%	25%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	-\$63,161	\$15,548	\$2,962	\$325	n/a	-98%	-89%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$13,030	\$19,877	\$0	\$30,000	130%	51%	n/a
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$883,724	\$943,816	\$922,112	\$980,225	11%	4%	6%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$61,949	\$49,554	\$37,999	n/a	-39%	-23%
	22220 Library/Media Services; School Library	\$156,006	\$194,653	\$193,901	\$238,922	53%	23%	23%
	22230 Library/Media Services; Audiovisual	\$8,693	\$9,270	\$9,040	\$11,172	29%	21%	24%
	24100 Office of The Principal	\$610,538	\$698,242	\$714,410	\$903,302	48%	29%	26%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$110,456	\$151,123	\$124,825	\$0	-100%	-100%	-100%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$709	\$9,714	\$6,407	\$137,462	> 500%	> 500%	> 500%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$26,839	\$0	n/a	n/a	-100%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$121	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$252,899	\$374,862	\$469,290	\$99,732	-61%	-73%	-79%
Student Academic Achievement Total		\$7,007,798	\$8,500,124	\$8,178,246	\$9,595,647	37%	13%	17%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$4,355	\$30,640	\$15,664	n/a	260%	-49%
	21220 Guidance Services; Counseling Services	\$113,480	\$142,065	\$144,164	\$182,302	61%	28%	26%
	21240 Guidance Services; Information Services	\$118,342	\$55,310	\$0	\$0	-100%	-100%	n/a
	21340 Health Services; Nurse Services	\$37,717	\$54,485	\$54,129	\$69,870	85%	28%	29%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$1,250	\$175	n/a	n/a	-86%
	22110 Improvement of Instruction; Service Area Direction	\$990	\$0	\$3,509	\$6,117	> 500%	n/a	74%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$85,080	\$61,646	\$67,498	n/a	-21%	9%
	22130 Improvement of Instruction; Instructional Staff Training	\$72,811	\$34,937	\$11,602	\$6,028	-92%	-83%	-48%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$11,260	\$6,452	\$2,520	\$629	-94%	-90%	-75%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$15,486	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$132,744	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$21,359	\$29,812	\$22,553	\$21,985	3%	-26%	-3%
	23190 Board of Education; Other Governing Body Services	\$3,520	\$4,977	\$4,706	\$4,637	32%	-7%	-1%
	23210 Executive Administration; Office of The Superintendent	\$147,795	\$165,612	\$166,312	\$225,612	53%	36%	36%
	23220 Executive Administration; Community Relations	\$2,684	\$5,000	\$5,000	\$5,347	99%	7%	7%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$10,201	\$10,200	\$6,022	n/a	-41%	-41%
	24900 Other Support Services, School Administration	\$0	\$4,139	\$19,130	\$31,487	n/a	> 500%	65%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$610	\$0	\$3,339	n/a	447%	n/a

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	26700 2007 Account Code - Technology Coordinator	\$8,550	\$62,545	\$13,030	\$0	-100%	-100%	-100%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$63,545	\$81,426	\$210,054	n/a	231%	158%
Student Instructional Support Total		\$538,507	\$729,124	\$631,818	\$1,004,995	87%	38%	59%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$7,474	\$13,569	\$34,426	\$108,060	> 500%	> 500%	214%
	23160 Board of Education; Promotion Expenses	\$1,643	\$2,189	\$3,370	\$4,039	146%	85%	20%
	25110 Fiscal Services; Office of The Business Manager	\$70	\$104	\$2,207	\$2,973	> 500%	> 500%	35%
	25130 Fiscal Services; Budgeting	\$0	\$15,578	\$25,806	\$10,427	n/a	-33%	-60%
	25160 Fiscal Services; Financial Accounting	\$78,089	\$70,400	\$73,186	\$103,542	33%	47%	41%
	25191 Other Fiscal Services; Refund of Revenue	\$9,124	\$2,290	\$506	\$1,102	-88%	-52%	118%
	25195 Other Fiscal Services; Bank Account Service Charge	\$25	\$999	\$1,014	\$1,585	> 500%	59%	56%
	25196 Other Fiscal Services; Cash Change	\$300	\$300	\$350	\$350	17%	17%	0%
	25199 Other Fiscal Services; Other	\$2,508	\$1,280	\$0	\$0	-100%	-100%	n/a
	25300 Printing, Publishing, and Duplicating Services	\$26,919	\$22,833	\$27,508	\$22,819	-15%	0%	-17%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$42,464	n/a	n/a	n/a
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$46,477	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$36,438	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$98,271	n/a	n/a	n/a
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$0	\$614	n/a	n/a	n/a
	25890 Other Technology Services	\$0	\$0	\$5,625	\$25,352	n/a	n/a	351%
	25920 Ditch Assessments	\$744	\$77	\$424	\$0	-100%	-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$44,820	\$134,644	\$98,641	\$159,435	256%	18%	62%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$968,874	\$1,157,798	\$1,335,266	\$1,151,435	19%	-1%	-14%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,190	\$12,269	\$15,525	\$17,429	316%	42%	12%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$91,195	\$82,636	\$95,836	\$118,206	30%	43%	23%
	26499 2007 Account Code - Other	\$0	\$0	\$16,058	\$0	n/a	n/a	-100%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$21,068	\$20,785	n/a	n/a	-1%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$12,371	\$10,132	\$8,359	n/a	-32%	-18%
	26700 Operation and Maintenance of Plant Services; Insurance	\$96,164	\$221,152	\$135,126	\$160,701	67%	-27%	19%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$11,222	\$28,691	\$2,607	\$0	-100%	-100%	-100%
	27010 Student Transportation; Service Area Direction	\$104,404	\$23,441	\$29,785	\$62,220	-40%	165%	109%
	27100 Student Transportation; Vehicle Operation	\$284,340	\$369,981	\$401,225	\$499,122	76%	35%	24%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$128,558	\$92,471	\$114,039	\$138,419	8%	50%	21%
	27400 Student Transportation; Purchase of School Buses	\$158,600	\$65,083	\$125,960	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$18,585	\$0	\$1,720	\$1,609	-91%	n/a	-6%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$39,247	\$25,404	\$23,945	n/a	-39%	-6%
	31100 Food Services Operations; Service Area Direction	\$27,154	\$39,122	\$110,012	\$93,993	246%	140%	-15%
	31200 Food Services Operations; Food Preparation and Dispensing	\$248,467	\$299,019	\$275,352	\$527,786	112%	77%	92%
	31400 Food Services Operations; Food Purchases	\$253,380	\$361,806	\$406,494	\$204,337	-19%	-44%	-50%
	31900 Other Food Services	\$0	\$706	\$709	\$699	n/a	-1%	-1%
	33200 Community Recreation	\$12,531	\$5,100	\$0	\$0	-100%	-100%	n/a
	33400 Athletic Coaches	\$140,426	\$198,350	\$191,128	\$240,698	71%	21%	26%
	33500 Welfare Activities Services	\$0	\$0	\$0	\$130	n/a	n/a	n/a
	33910 High School Band Uniforms	\$17,640	\$0	\$0	\$0	-100%	n/a	n/a
	33920 Contributions to Historical Societies	\$5,000	\$1,000	\$1,000	\$0	-100%	-100%	-100%
	33930 Latch Key Kid Program	\$0	\$0	\$0	\$3,912	n/a	n/a	n/a
	33950 Step Ahead	\$0	\$1,519	\$939	\$0	n/a	-100%	-100%
	33990 Other Community Services; Other	\$1,042	\$4,515	\$0	\$1,000	-4%	-78%	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$4,450	\$71,310	\$0	\$0	-100%	-100%	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$600	\$7,150	\$10,400	\$9,550	> 500%	34%	-8%
Overhead and Operational Total		\$2,748,539	\$3,358,997	\$3,598,849	\$3,948,281	44%	18%	10%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$423,941	\$146,709	\$0	\$0	-100%	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$46,464	\$19,209	\$487	\$550	-99%	-97%	13%
	45100 Building Acquisition, Construction and Improvements	\$0	\$5,925	\$181,945	\$434,391	n/a	> 500%	139%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$175,000	\$175,000	\$0	n/a	-100%	-100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$38,925	\$14,214	\$57,720	n/a	48%	306%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$10,956	\$4,315	\$59,639	\$38,954	256%	> 500%	-35%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$113,483	\$131,854	\$301,558	\$231,769	104%	76%	-23%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$18,652	\$11,112	\$177,400	\$0	-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$166,328	\$326,636	n/a	n/a	96%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$107,031	\$0	n/a	n/a	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,058,128	\$1,979,455	\$2,196,368	\$2,281,848	116%	15%	4%
	54200 2007 Account Code - Common School Fund	\$44,777	\$77,133	\$81,583	\$36,935	-18%	-52%	-55%
Nonoperational Total		\$1,716,400	\$2,589,638	\$3,461,552	\$3,408,803	99%	32%	-2%
prorated								
	26491 2007 Account Code - PERF	\$129,859	\$136,445	\$152,041	\$30,135	-77%	-78%	-80%
	26492 2007 Account Code - Social Security	\$514,235	\$577,596	\$563,890	\$316,289	-38%	-45%	-44%
	26493 2007 Account Code - Workmen's Compensation	\$51,508	\$70,651	\$60,968	\$58,380	13%	-17%	-4%
	26494 2007 Account Code - Group Insurance	\$1,423,307	\$2,915,537	\$2,176,063	\$731,576	-49%	-75%	-66%
	26496 2007 Account Code - Unemployment Compensation	\$279	\$33,614	\$12,960	\$3,455	> 500%	-90%	-73%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$0	\$2,313,368	\$82,850	n/a	n/a	-96%
prorated Total		\$2,119,188	\$3,733,843	\$5,279,290	\$1,222,685	-42%	-67%	-77%

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Student Academic Achievement	\$8,650,172	\$11,375,824	\$12,796,917	\$10,577,750	22%	-7%	-17%
Student Instructional Support	\$659,945	\$1,015,879	\$828,185	\$1,082,856	64%	7%	31%
Overhead and Operational	\$3,103,915	\$3,930,386	\$4,063,102	\$4,111,002	32%	5%	1%
Nonoperational	\$1,716,400	\$2,589,638	\$3,461,552	\$3,408,803	99%	32%	-2%
Grand Total	\$14,130,432	\$18,911,727	\$21,149,755	\$19,180,411	36%	1%	-9%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
61.2%	60.2%	60.5%	55.1%
4.7%	5.4%	3.9%	5.6%
22.0%	20.8%	19.2%	21.4%
12.1%	13.7%	16.4%	17.8%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	65.9%	65.5%	64.4%	60.8%